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Attorneys for the United States of America

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF NEVADA

In re:)	
)	BK-S-09-14814-LBR
THE RHODES COMPANIES, LLC, aka)	Chapter 11
Rhodes Homes, et al.,)	
)	Hearing Date: October 2, 2009
Debtors.)	Time: 1:30 p.m.

UNITED STATES' RESPONSE TO DEBTORS' OMNIBUS OBJECTION TO IRS CLAIMS

1. With regard to the objection to Claim No. 1, filed in Case No. 09-14865 against Glynda, LP in the amount of \$500, the United States maintains that for the 2008 tax year the Internal Revenue Service did not receive either a partnership return or an extension of time to file a partnership return for this taxpayer.

2. With regard to the objection to Claim No. 3, filed in Case No. 09-14887 against Pinnacle Grading, LLC in the amount of \$15,729.92, the United States maintains that an additional tax assessment in the amount of \$11,176.53 and penalties in the amount of \$2,801.62 was made against the taxpayer on April 13, 2009. The interest accrued to petition date is \$1,751.77. The assessed liabilities set forth on the IRS proof of claim have not been paid.

3. The Internal Revenue Service is requesting additional information from the taxpayers with regard to these claims.

1 Wherefore, based on the foregoing, the United States' respectfully requests that the claims be allowed
2 as filed.

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4 Dated this 28TH day of September, 2009.

5 GREGORY A. BROWER
6 United States Attorney

7
8 /s/ Virginia Cronan Lowe
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES' RESPONSE TO DEBTORS' OMNIBUS OBJECTION TO IRS CLAIMS has been made this 28th day of September, 2009, by ECF filing addressed to:

Shirley S. Cho, Esq. at scho@pszjlaw.com

Zachariah Larson, Esq. at ecf@lslawnv.com

Edward M. McDonald, Esq. at edward.m.mcdonald@usdoj.gov

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
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